

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT No. I

Customs Appeal No. 70282 of 2019-[DB]

(Arising out of Order-in-Appeal No. NOI-CUSTM-000-APP-141-TO-143-2018-19 dated 28/06/2018 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Noida)

Commissioner of Central Goods & Service Tax, Appellant

(Noida)

VERSUS

M/s Lakshmi Float Glass Ltd.,

....Respondent

(A-2/10, WHS, DDA Marble Market, Kirti Nagar, New Delhi)

APPEARANCE:

Shri Rajeev Ranjan, Authorised Representative
Absent on call,

for the Appellant
for the Respondent

**CORAM: HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)**

FINAL ORDER NO-71754 / 2019

DATE OF HEARING : 05 September, 2019
DATE OF DECISION : 05 September, 2019

PER: ARCHANA WADHWA

Revenue is in appeal against the order dated 28 June, 2018 of Commissioner (Appeals), Ghaziabad.

2. We are informed about the Instructions dated 17-12-2015 issued by the C.B.E. & C. in exercise of the powers conferred by Section 35R of the Central Excise Act, 1944 fixing monetary limits below which appeal shall not be filed in the Tribunal. The monetary limit has been enhanced to Rs. 10 lakhs through the

said Instructions. Further, the Board vide letter dated 1-1-2016 clarified that the said instructions will apply to all pending appeals in CESTAT.

3. We also find that the Hon'ble High Courts of Madras, Karnataka and Gujarat have held that the litigation policy containing monetary limit for filing appeals will apply to pending appeals also. [2015 (40) [S.T.R.](#) 656 (Mad.); 2014 (306) [E.L.T.](#) 153 (Guj.); 2011 (268) [E.L.T.](#) 344 (Kar.) = 2012 (26) [S.T.R.](#) 79 (Kar.)].

4. We are informed by the Id. AR that the present appeal is not falling under any one of the excluded category mentioned in the above Instructions.

5. Considering the above position, We dismiss the appeal filed by the Revenue.

(Dictated and pronounced in open court)

(Archana Wadhwa)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

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